

Please rank your top 5 topics and complete no later than Jan. 4.

Please rank only your top five topics. (Using 1 as your top choice and 5 as your last choice.)

1. Please rank the following topics.

1. Corporate or Business Tax

Estimate fiscal impact of changing water's edge election parameters

2. Corporate or Business Tax

Estimate fiscal impact of changing sales factor in apportionment of intra-state corporate activity

3. Corporate or Business Tax

E-commerce impacts on state revenue collections and options for capturing e-commerce

4. Corporate or Business Tax

Research change over time of main street vs. online sales

5. Corporate or Business Tax

Generally revise corporate income & business taxes

6. Individual Income Tax

Impact of SB 407 (2003 Session) on individual income tax collections

7. Individual Income Tax

Individual income tax relative to other states

8. Individual Income Tax

Decoupling income tax from federal income tax

9. Individual Income Tax

SB 171 (2015 session) individual and corporate income tax bill (SB 171)

10. Individual Income Tax

Earned income tax credit

11. Individual Income Tax

Expanding individual income tax brackets

12. Sales, Excise or Services Taxes

Estimate fiscal impact and policy implications of imposing tax on goods or services purchased online

☐**13. Sales, Excise or Services Taxes**

Value added tax

☐**14. Sales, Excise or Services Taxes**

4 % sales tax with elimination of 101 mills property tax and elimination of business equipment tax

☐**15. Sales, Excise or Service Taxes**

Sales tax to replace property tax

☐**16. Sales, Excise or Services Taxes**

Broaden the base of sales tax beyond lodging and rental car sales

☐**17. Sales, Excise or Services Taxes**

Usage fees (i.e: parks, highways)

☐**18. Sales, Excise or Services Taxes**

Estimate fiscal impact of expanding tourism-related taxes

☐**19. Sales, Excise or Services Taxes**

Expand current research of inflation-adjusting flat fees, and compare to other states

☐**20. Sales, Excise or Services Taxes**

License fees and insurance brokerage fees

☐**21. Sales, Excise or Services Taxes**

Local option tax

☐**22. Sales, Excise or Services Taxes**

Services taxes

☐**23. Sales, Excise or Services Taxes**

Excise taxes

☐**24. Tax Credits, Carve outs and Tax Holidays**

Estimate fiscal impact of reducing oil & natural gas production tax holidays and compare Montana holiday to other states

☐**25. Tax Credits, Carve outs and Tax Holidays**

Estimate fiscal impacts under various scenarios of providing a credit or other incentive to “bricks & mortar” business entities who own in-state property and pay property tax

☐**26. Tax Credits, Carve outs and Tax Holidays**

Evaluation of tax credits, carve outs & tax holidays

☐**27. New Tax**

Estimate fiscal impact of imposing a carbon tax

☐**28. New Tax**

Estimate fiscal impact of imposing a medical services tax

☐**29. Property Tax**

Consider revisions to property tax

☐**30. Property Tax**

Research the historical growth in mill levies and total state and local collections of Property tax relative to GSP

☐**31. Other**

Tax structure in non-sales tax states such as Oregon

☐**32. Other**

Gambling review study: policy vs. consumer behavior changes and comparison with other states

☐**33. Other**

Impact on Montana from federal income tax changes (if applicable)

2. Are there other topics not listed you would like to discuss?